

## **201 KAR 27:020. Tickets.**

RELATES TO: KRS 229.031, 229.041, 229.171, 229.180, EO 2016-270

STATUTORY AUTHORITY: KRS 229.031, 229.041, 229.171, 229.180

NECESSITY, FUNCTION, AND CONFORMITY: KRS 229.171(1) authorizes the authority to exercise sole jurisdiction over all boxing, kickboxing, mixed martial arts, and wrestling shows, exhibitions, and licensees in the commonwealth. KRS 229.031(1) requires a tax of the greater of twenty-five (25) dollars or five (5) percent upon the gross receipts collected by a person conducting an event under the jurisdiction of the authority. KRS 229.041 authorizes the authority to inspect a person's books to ensure compliance with the tax. Executive Order 2016-270, effective May 16, 2016, abolished the Kentucky Boxing and Wrestling Authority and established the Kentucky Boxing and Wrestling Commission. This administrative regulation establishes requirements and procedures governing the sale of tickets to events and shows in the commonwealth.

Section 1. General Requirements. (1) Any person admitted to a show or exhibition shall have a ticket except:

- (a) Commission staff, a commission member, or a member of the medical advisory panel on official business;
  - (b) The promoter of the show and the promoter's employees;
  - (c) An employee of the venue at which the show is being held if the employee is working the event;
  - (d) A ring official who is working the show;
  - (e) A member of the press covering the show;
  - (f) A contestant who is competing in the show;
  - (g) A second, trainer, or manager acting on behalf of a contestant who will be competing in the show; and
  - (h) A police officer, firefighter, paramedic, or emergency medical technician while on duty.
- (2)(a) A schedule of ticket prices shall be posted conspicuously at the front of the ticket office where the show or exhibition is taking place.
- (b) A ticket shall not be sold for a price greater than that charged at the place of admission or printed on the ticket.

Section 2. Complimentary Tickets. (1) The number of complimentary tickets shall not exceed four (4) percent of the total of paid admission tickets.

(2) The commission may approve an exception to subsection (1) of this section if the complimentary tickets will be given to or for a charitable organization, educational purpose, emergency responders, or military personnel.

Section 3. Changes to Program or Card. (1) Any change or substitution to the card shall be posted in a conspicuous place at the ticket office when the change is made.

(2) Any change to an advertised card shall be:

- (a) Posted at the ticket window and at the entrance to the facility immediately; and
- (b) Announced to the spectators at least (5) minutes before the first bout or match.

(3) The posting and the announcement of the change shall include a statement that a ticket purchaser may receive a refund of the ticket purchase price if the request is made before commencement of the first bout or match.

Section 4. Rain Check. Each purchaser of an admission ticket shall be given their choice of a refund or a voucher that shall be redeemed by the promoter on presentation by the purchas-

er if the show does not take place.

Section 5. Ticket Audit. (1) Pursuant to KRS 229.041, the commission may request an audit of the tickets used for a show or exhibition to validate the tax paid pursuant to KRS 229.031.

(2) The promoter shall retain the following for a period of one (1) year from the date of a show or exhibition unless otherwise ordered by the commission:

(a) All unsold tickets or a certified record from a vendor that states the number of unsold tickets; and

(b) A receipt, invoice, or other evidence that demonstrates in detail the number of tickets ordered for an event and a description of the tickets.

(3) The promoter shall be responsible for the cost of a ticket audit if the commission determines that the amount of the tax paid pursuant to KRS 229.031 is underpaid by five (5) percent or more.

Section 6. Event Report. (1) Within seventy-two (72) hours of the conclusion of a boxing, kickboxing, mixed martial arts, wrestling, or elimination event show, the promoter shall, pursuant to KRS 229.031(1), complete and submit to the commission the form Event Report.

(2) The Event Report shall be accompanied by a check or money order for the amount of the tax required by KRS 229.031(1).

(3) The Event Report shall be signed under penalty of perjury.

Section 7. Incorporation by Reference. (1) "Event Report", October 2016, is incorporated by reference.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Boxing and Wrestling Commission office at 656 Chamberlin Avenue, Suite B, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m., and is available online at <http://kbwa.ky.gov/Pages/Appsforms.aspx>. (5 Ky.R. 1105; eff. 11-7-1979; Am. 20 Ky.R. 1042; 1790; eff. 1-10-1994; 32 Ky.R. 1752; 2261; eff. 7-7-2006; 43 Ky.R. 309, 741; eff. 1-6-2017.)